## REMARKS

Applicant's attorney thanks the Examiner for the careful consideration given to this application. For convenience, the matters raised in the Office action are discussed below in the same order as presented by the Examiner.

The claim objection with respect to claim 34 has been overcome by cancellation of the reference to parallel.

The rejection of claim 40 under 35 USC 112, second paragraph, is overcome by amendment of claim 40 to depend from claim 37.

Prior to discussing the claim rejections based on prior art, it is noted that claim 34 has been amended to include subject matter from prior claims 44 and 47. Specifically, claim 34 has been amended to clarify the coupling elements are provided by the first coupling element and the secondary coupling element. The secondary coupling element includes relatively movable portions compressible in the third direction to connect and disconnect the first and second panels in the first and third directions.

It is requested that the Examiner reconsider and withdraw the rejection of the claims under 35 USC 102(e) as anticipated by U.S. Patent 6,729,091 to Martensson (hereinafter "'091 patent"). As noted above, claim 34

has been amended to specify that the secondary coupling element is compressible in the third direction extending along the common joint. This corresponds with the horizontal direction when the panels are installed on a floor, and it enables the manufacture of thinner panels. In the '093 patent, the relatively movable portions are compressible in the second direction which corresponds with the vertical direction when the panel is installed along the floor.

All of the claims presently of record depend directly or indirectly from amended claim 34 and are similarly distinguished over the '091 patent. In addition, it is noted that certain of the claims set forth additional distinguishing features not disclosed or suggested by the '091 patent.

Claim 58 requires that the recess receiving the secondary coupling element is shaped so that it may be formed by milling with a stepped-milling head. The '091 patent does not disclose such a recess. In the '091 patent, the holes 4 extend inward from the edge 2 and the intersecting groove 4'' extends from the lower side 7 (column 6, lines 49-61). Therefore, it is necessary to perform two separate cutting operations in accordance with the structure taught in the '091 patent.

For all of the foregoing reasons, it is requested that the Examiner reconsider and withdraw the rejection of the claims as unpatentable over the '091 patent.

It is further requested that the Examiner reconsider and withdraw the rejection of claim 59 as unpatentable over the '091 patent in view of U.S. Patent 6,763,643 to Martensson (" '643 patent"). The '643 patent does not remedy the deficiencies of the '091 patent as discussed above. Accordingly, this rejection is also overcome.

In a like manner, the further rejection of claim 61 under 35 USC 103(a) as unpatentable over the '091 patent in view of the '643 patent and further in view of U.S. Patent 5,866,057 to Roffael is overcome and should be withdrawn. The secondary references do not remedy the deficiencies of the '091 patent.

For the same reasons as set forth above, the rejection of claim 65 under 35 USC 103(a) over the '091 patent is overcome.

For all of the foregoing reasons, it is respectfully submitted that all of the claims presently of record are in condition for allowance and such action is requested.

If there are any fees required by this Amendment, please charge the same to Deposit Account No. 16-0820, Order No. 35995.

Respectfully submitted,

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